FOR MYSORE STATE

104,006—4

Edn (195/) Department

Rt SERIES.

G.O. NO. ~~2280 Edn~~ 278

Dated 27-6-1957

Despatch Abstract.]

Audit Report - 1949-50 —
Edg Edn Dept - re Ch, Hospet -
Recorded

EXAMINER'S OFFICE.

L.F.No.2503 Dated 14-6-51.

Sub: Audit Report - 1949-50 - Hospet Municipality - Elementary Education Funds -

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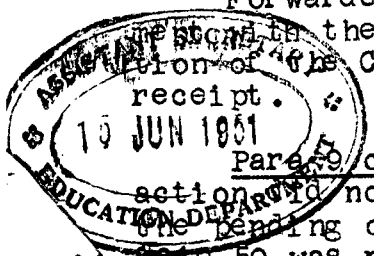
Forwarded to the Secretary to Government, Education Department, the Commissioner's replies in duplicate. The resolution of the Council approving the replies will be forwarded on receipt.



Para 9 of the Audit Report: pending objections - Adequate action did not appear to have been taken for the settlement of the pending objections. The Annual Objection Statements for 1949-50 was not received back with replies in spite of reminders.

Assistant Examiner of Local Fund Accounts.

To
The Secretary to Government,
Education Department, Madras.

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE HOSPET MUNICIPAL COUNCIL (Bellary District) for the year 49-50.

NAME OF AUDITOR: Sri D.Srinivasan
District Inspector.

TIME TAKEN FOR AUDIT: From the 18th August 1950 to 6th September 1950.

The office of Commissioner was held by Sri M.Venkatakrishna Reddy, B.A. L.T. from the 1-4-49 to 19-2-50 and from 2-3-50 to 31-3-50 Dr. B.Bhimasena Rao L.M.P. L.P.H., Municipal Health officer was in charge from 20-2-50 to 1-3-50.

2. The receipts and charges are shown in the annual account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. A single cash book was maintained for the General and the Elementary Education Fund during the year. The closing balance agrees with the consolidated closing balance of the various funds as per abstract attached to the account for March 1950 and is in agreement with the balance in the subtreasury and Cooperative Bank pass books, after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a minor nature are detailed in the annual objection statement which should be read as part of this report.

4. PENDING PARAS OF THE PREVIOUS YEAR.

a) PARA 3 OF THE AUDIT REPORT FOR 1949-49.

Expenditure in excess of budget allotment

The Director of Public Instruction was reminded in C.No.5145/50-B1 dated 27-7-50. Final orders are awaited.

b) PARA 4 OF THE AUDIT REPORT FOR 1948-49 APPOINTMENT OF A MUSIC TEACHER.

The committee not having met, the subject was promised to be brought to the notice of the council of its meeting, scheduled for 5-9-50, for its decision. The decision of the council would need to be expedited.

c) PARA 5 OF THE AUDIT REPORT FOR 1948-49 SUPPLY OF SITTING PLANKS.

The file was neither traced and produced nor was any action taken to fix the responsibility for the loss. The inaction would need to be explained.

d) PARA 6(ii) OF THE AUDIT REPORT FOR 1948-49 SERVICE REGISTERS - DEFECTS.

Neither the permission granted by the District Board which expired on 21-6-45 was renewed nor was any action taken to treat M.Zaina Bibi as a fresh entrant, certificate of age and health and vaccination obtained and attached to her service register. As the objection has long been pending, speedy steps would need to be taken for its settlement.

5. PERMANENT INCUMBENT NOT ADMITTED TO THE BENEFITS OF PROVIDENT FUND.

Saruna Bi, Assistant, Muslim Girls School, was deemed to have completed her probation satisfactorily and was confirmed with effect from the date of appointment viz. 29-4-45, in Commissioner's D.Dis.56/49 dated 2-12-49. But she was not admitted to the Provident fund scheme and subscription due recovered. The omission would need to be explained and action taken to recover the arrear

subscriptions.

6. CERTIFICATES OF AGE AND HEALTH AND VACCINATION NOT OBTAINED AND SERVICE REGISTERS NOT OPENED.

Rule 9(1) of the Establishment Rules requires that certificate of age and health and vaccination should be obtained on first appointment this rule was not enforced and the certificates were not obtained in the following cases, service registers were not also opened. Necessary particulars must noted therein and services verified for the year 194^

1) B.Khaja Bi Mistress Muslim Girls' School
2) Sri V.B.Joshi, Headmaster Telugu Elementary School.
3) Srimathi M.Ganpamma Assistant Telugu Ely. School.
4) Sri G.Gundachat Head Master Agraharikori School.

7. RESULT OF AUDIT:

The general result of audit may be considered satisfactory.

8. RECEIPTS AND CHARGES.

The total receipts and charges for the year were Rs.26,190-12-5 and Rs.28,682-1-0 respectively.

9. PENDING OBJECTIONS.

Eleven items of objections aggregating a sum of Rs.1456-0-0 were pending

P.T.O.

settlement as detailed below.

YEAR.	No. OF ITEMS.	AMOUNT.
1948-49	4	Rs.1415 0 0
1949-50	7	21 0 0
	11	1436 0 0

V.SRINIVASAN,
Assistant Examiner of Local Fund Accounts,
Northern Circle, GUNTUR.

Forwarded to the Executive Authority Hospet Municipal Council (Bellary District) in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts, Bellary with reply in triplicate duly approved by the Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Fund Accounts of Hospet Municipal council (for the year ended 31st March 1950) is forwarded to the Secretary to Government, Education Department with reference to rule 58(d) of schedule IV of the Madras District Municipalites Act 1920. The original was forwarded to the Executive Authority Hospet Municipal Council in L.F.... Dated ...

(True copy)

SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts,
M A D R A S-2.

SR.16/9

STATEMENT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND ACCOUNT OF THE HOSPET MUNICIPAL COUNCIL FOR THE YEAR 1949-50.

HEAD OF ACCOUNT.	ACTUALS FOR THE YEAR.	BUDGET APPROPRIATION.
RECEIPTS - ORDINARY.	7,778 11 9	6745
OPENING BALANCE :		
1. Education Tax - Gross collections:	9,220 1 7	8520 -
2. Fines and penalties:		
3. Income from investments etc.,:		
4. Arrear Toll Compensation - Adjusted:		
5. Contribution :		
6. Other receipts	501 13	50 -
7. Government grant		
(i) Under section 37 of the Elementary Education Act	4348 8	3836 -
(ii) Under proviso to section 37 of the Ele. Education Act :	3600	3927 -
Compensation for loss of Education tax on profession tax:		2391 -
8. Contribution from the General Account (b) For other purposes	6,136	3630 -
9. Investments realised :		
10. Advances recovered :		
Deduct refunds :	7 - 2	10 -
	26,190 12 5	22,074 -
CAPITAL.		
1. Government grants :		
2. Contingent grants :		
3. Loans :		
4. Contribution from general account - ordinary :		
5. Investments realised :		
6. Add amount transferred from ordinary:		
Total ...		
TOTAL: Receipts - Ordinary & Capital :		22,074
Grand total including opening balance :	33,969 8 2	28,823

EXPENDITURE - ORDINARY

1. Staff :		
Salaries and allowances	16,117-1-0	25,650
Dearness allowance	9,209-9-0	
Contribution to provident fund	775-0-0	1,010
Education tax - Collection charges	677-0-0	550
Travelling allowance		
Stipend of teachers sent for training.		
2. Contingencies and equipment		
Contingencies		
House rent	1,246-0-0	1,310
Other items	653-12-0	1,000
Equipment		
Furniture and apparatus	—	500
Library books and maps	103-10-0	200
Other items	78-1-0	—
3. Prizes and scholarships.		
4. Repairs to buildings.		500
5. Interest on and repayment of debt.		
6. Investments made.	—	420
7. Advances recoverable :		
TOTAL:	28,882-1-0	31,150

CAPITAL.

1. Lands and buildings		
2. Equipment.		
TOTAL:		
Total : Ordinary & Capital -	28,882-1	31,15
Closing Balance :	5,087-2	3,327
Grand total including closing balance :	33,969-8-2	28,823

D. Srinivasan 9-9-50

DISTRICT INSPECTOR OF LOCAL FUND ACCOUNTS.
BELLARY.

REPLIES TO AUDIT REPORT, ELEMENTARY EDUCATION FUNDS - 1949-50.

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Para 4 (a) : Final orders have not yet been received from the Director of Public Instruction, Madras.

Para 4 (b) : The subject was placed before the Council on 5-9-50. But the council has adjourned the subject. So the subject is again placed before the council scheduled for 30-11-50 for its decision. The decision of the council will be intimated after meeting is over.

Para 4(c) : The file will be searched and produced during next audit.

Para 4 (d) : Mrs. H.Zainabbi, was treated as fresh entrant and was confirmed with effect from 22-6-43, the date on which she joined duty in this Municipality (Vide D.Dis.No:589/49 A4 d/12-12-49) The certificate of age, health and Vaccination have been obtained and have been enclosed in D.Dis.No:589/49 A4. This may be verified during next audit.

5 : Memo has been issued in this Office C.No:10147/50 A4 d/21-11-5 to Mrs. Suramabi to remit Rs. 120/- being the P.F. subscription from April 1945 to April 1950.

Para

i) B.Khajabi is not in service at present. She was appointed in a leave vacancy.

ii),(iii) & (iv): The service registers of Sri.V.B.Joshi and Srimati Gnanamma have been opened and memo has been issued to Sri.G.Gundabhat to open the Service register. The certificates of their age, health and vaccination etc. will be obtained and produced during the time of next audit.

Para 9 : Action has been taken to clear the objection.

(sd.). Y.Venkatanarayana.
Commissioner.

(true Copy)

Manager.

2281/51

Education Department (D)

AUDIT REPORT - 1949-50 - Elementary Education Fund

Municipal Council ... Hosket. ecorded with remarks.

Read: From the Municipal Commissioner, .. Hosket.
Ref No. nil Dated 8-5-1951
From the Examiner of Local Fund Accounts, L.F.
No. 2503 Dated 14-6-1951

ORDER Rt/~~No~~ NO 278 EDUCATION, DATED 27-6-51.

Recorded

2. Para 9 of the Audit Report :- The existing objections shall be settled expeditiously. The Commissioner shall return the Annual objection Statements for 1949-50 to the Examiner of Local Fund Accounts immediately.

To the Municipal Commissioner through the C.M.C.
To the D.P.I. (with a copy of the Audit Report)
To the Examiner of L.F. Accounts
S/C